99102034111000

Modul	Sachverhalt
Leistungsschlüssel	99102034111000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Entertainment tax: Registration for entertainment tax / Bremerhaven
Typisierung	4 - Land: Regelung
Quellredaktion	Bremen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	Sonstige Steuern (1060800)
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	29.02.2024

Modul	Sachverhalt
Fachlich freigegen durch	
Handlungsgrundlage	
Teaser	
Volltext	The amusement tax is subject to: 1. the operation of music machines and of gaming and entertainment machines with and without the possibility of winning, as well as devices similar in nature, in amusement arcades, similar businesses, restaurants and pubs, canteens, club and similar rooms, as well as in other places open to the public. Devices such as pool billiards, table soccer and darts are exempt from taxation, 2. gambling out money or material assets in gambling clubs, casinos or similar establishments. Tax rates: Ad 1. • Devices with the possibility of winning according to § 3 (1) VergnStG: 20 % of the revenue. • Devices with the possibility of winning according to § 3 (2) No. 1 VergnStG: € 400 per device per month • Devices with the possibility of winning according to § 3 (2) No. 2 VergnStG: € 100 per device per month • Devices without the possibility of winning according to § 3 (3) No. 1a) VergnStG: € 60 per device per month • Devices without the possibility of winning according to § 3 (3) No. 1b) VergnStG: € 20 per device per month • Devices glorifying violence according to § 3 (3) No. 1c) VergnStG: € 307 per device per month • Music machines according to § 3 (3) No. 2 VergnStG: € 15 per machine per month Ad 2. 25 % of the gross receipts accruing to the organizer and 20 % of the admission fee
Erforderliche Unterlagen	No documents required.

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Voraussetzungen	No special requirements.
Kosten	None
Verfahrensablauf	The tax is levied by the vending machine operator or the organizer and must be submitted by the 10th day after the end of the calendar month for the previous month on an officially prescribed form, stating the place of installation, registration number and machine number. Events according to § 1 number 2 must be reported on the following working day at the latest and the tax must be calculated by the organizer himself.
Bearbeitungsdauer	Your request will usually be processed within a maximum of 4 weeks.
Frist	The entertainment tax shall be paid in each case by the 10th day after the end of the calendar month for the previous month. The tax according to § 1 number 2 is to be paid within 3 working days after the event. If a SEPA direct debit mandate exists, the amounts due will be debited.
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	Bremerhaven.de, Bremerhaven.de